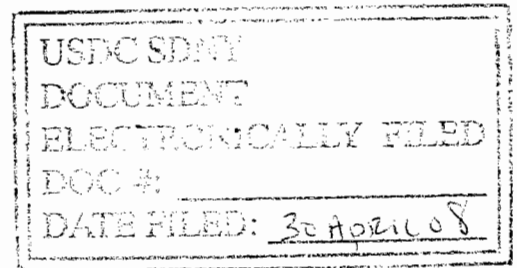


FRIEDMAN & WITTENSTEIN
A PROFESSIONAL CORPORATION
600 LEXINGTON AVENUE
NEW YORK, NEW YORK 10022

(212) 750-8700

FAX (212) 223-8391
WWW.FRIEDMANWITTENSTEIN.COM

April 25, 2008



BY HAND

Honorable Deborah A. Batts
United States District Judge
United States District Court
Southern District of New York
500 Pearl Street
New York, New York 10007

FILED ENDORSED

Re: Kramer v. Lockwood Pension Services, Inc., et al.
08-CV-2429 (DAB) (MHD)

Dear Judge Batts:

We represent the plaintiff in the above-entitled matter. Pursuant to Rule I(E) of Your Honor's Individual Practices, plaintiff hereby respectfully requests that its time to respond to defendant Lincoln Life & Annuity Company of New York's ("Lincoln") Motion to Dismiss, dated March 27, 2008, be extended up to and including May 14, 2008. Plaintiff's response is currently due on April 28, 2008. Counsel for defendant Lincoln has consented to the requested extension. GRANTED (DAB)

There were two previous requests for extensions, both of which were consented to by counsel for Lincoln and were granted by the Court.

We have informed counsel for Lincoln, and hereby inform the Court, that we will not seek any further extensions.

Thank you for your consideration.

Respectfully submitted,

Andrew A. Wittenstein

FILED ENDORSED

FILED ENDORSED

cc: Michael J. Miller, Esq. (by fax)
Katherine L. Villanueva, Esq. (by fax)

SO ORDERED

DEBORAH A. BATTS
UNITED STATES DISTRICT JUDGE

4/30/08